



12 July 2021

Dear customer,

We've been writing to you regularly since the end of the transition period on 31 December, to advise on the changes to buying goods from and selling goods to countries in the European Union (EU).

Customs declarations are required for all imports and exports between Great Britain (GB) and the EU. You may also have to pay customs duty and continue to pay other taxes like import VAT. Our last letter explained that you could delay your import declarations for up to 175 days, in many cases if you wanted to, and the process for doing so.

We're writing to you now to remind you how to make export and import customs declarations, and **to give you a timeline** to help you prepare for full customs controls being in place on 1 January 2022.

Export and import Customs Declarations – a reminder of what you need to do

Most people use an intermediary such as a customs agent to deal with their declarations. If you have an intermediary, or if you used a service such as a courier or freight forwarder to move your goods, you should have agreed with them who will make the declaration.

If you're an Exporter you need to follow the same process for exporting any goods to the EU as for exporting to the rest of the world. This includes making export declarations at the time you export your goods. You can find more information at www.gov.uk/export-goods

If you're an Importer of controlled goods such as alcohol or tobacco, you need to follow the same process that is applied to goods coming from the rest of the world, and make a full import declaration straight away when you import your goods. To find out more about this go to www.gov.uk/import-goods-into-uk

If you're not sure if your goods are classed as controlled, you can find out more at www.gov.uk/hmrc/controlled-goods-gb

If you're an Importer of non-controlled goods, for goods you bring into GB from the EU in 2021, you have two choices. Either make a full customs declaration as the goods arrive into GB or delay making your declarations by up to 175 days. To find out more go to www.gov.uk/hmrc/delay-declaring-eu-goods

If you chose to delay, you or the customs expert you hired to act for you, such as a customs agent or freight forwarder will have kept detailed records (known as an Entry in Declarants Records or EIDR) when you imported goods, and you (or the customs expert) will also need to make a supplementary declaration within 175 days of the date your goods arrived in Great Britain.

If you have chosen to delay your declarations, it's important you:

- Keep an accurate record of what you are importing at www.gov.uk/hmrc/self-declare-eu-goods every time your goods arrive in Great Britain, including the date and time of the import, a written description of the goods and the associated commodity code. This is called 'An Entry in Declarants Record', and it's a legal requirement. You will also need this information to make your supplementary declaration, please go to www.gov.uk/hmrc/self-declare-eu-goods to find out more

- Send HMRC your supplementary declaration within 175 days of the date the goods arrived in GB. For example, if you imported goods on 1 February 2021, you must have submitted your supplementary declaration by 26 July 2021. If you imported anything in January and have not yet made your delayed declaration, please go to www.gov.uk/hmrc/prepare-supplementary-declaration for more information about what you need to do
- If you're a VAT registered Importer, and you delay your declarations or use a simplified customs declaration to make a declaration in your own records, you must use Postponed VAT Accounting (PVA) www.gov.uk/hmrc/account-for-import-vat If you delay your declaration, you'll need to estimate the amount of import VAT to be accounted for on the VAT return covering the date you imported the goods. After you make your delayed declaration, you can adjust the estimate on your next VAT return. If you're not VAT registered, you must pay the import VAT on your duty deferment account when you make your supplementary declaration. For more on how to do this, go to www.gov.uk/hmrc/delayed-declaration-import-vat

If you're found to be deliberately non-compliant you may lose the option of delaying future declarations and will have to declare goods at the time of import. We may also take action which can include issuing financial penalties. We know there are lots of changes to be aware of so please call us if you think you will not be able to make customs declarations in time.

If your business moves goods into, out of or through Northern Ireland

You should consider using the free Trader Support Service to help you move goods. It can complete customs and safety and security declarations for you where these are required for movements between GB and Northern Ireland (NI) so you do not have to access HMRC systems directly. Find out more and register at www.gov.uk/guidance/trader-support-service

You can also use our new online tool at www.gov.uk/check-tariff-goods-ni-from-gb to check if you need to pay a tariff on goods brought into NI from GB.

Where to find help and support about importing and exporting

We know it takes time to get used to the changes leaving the EU meant for UK businesses. If you need help, please use the support we have available.

For our online support available including our popular live webinars and YouTube videos please visit www.gov.uk/guidance/help-and-support-for-uk-transition

Our customer service advisors are also available to answer your queries on the Customs and International Trade helpline. They'll help you with importing, exporting and customs reliefs. The helpline is open from 8am to 10pm Monday to Friday and from 8am to 4pm at weekends. Call to speak to an advisor on 0300 322 9434.

Next steps

We hope this letter has been helpful. We know how challenging it is to get used to so many changes, and we appreciate how much you've done already.

We're here to help you adapt to the changes, and we will write to you again in the autumn to help you prepare for the changes outlined in the timeline attached to this letter.

Yours sincerely



Katherine Green and Sophie Dean

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